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CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service as Express Mail (EM 091193816 US), with sufficient postage, in an envelope addressed to: Mail Stop Appeal Brief - Patents, Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450, on the below date:

Date: March 18, 2008 Name: Amir N. Penn

Signature: 
 BRINKS
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 & LIONE

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appeal Brief of: Toshio Mikiya, et al.

Appln. No.: 10/808,067

Examiner: Dunwoody, Aaron M.

Filed: March 24, 2004

Art Unit: 3679

For: PIPE COUPLER

Attorney Docket No: 10210/10

Mail Stop Appeal Brief - Patents
 Commissioner for Patents
 P. O. Box 1450
 Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached are:

☒ Transmittal (1 pg)(in duplicate); Second Supplemental Appeal Brief in Response to Office Communication dated December 19, 2007 (21 pgs); Petition and Fee for Two Month Extension of Time (2 pgs)(in duplicate); and

☒ Return Receipt Postcard.

Fee calculation:

☐ No additional fee is required.

☐ Small Entity.

☒ An extension fee in an amount of \$460.00 for a two-month extension of time under 37 C.F.R. § 1.136(a) which should be charged to Deposit Account No. 23-1925.

☐ A petition or processing fee in an amount of \$_____ under 37 CFR §41.37 and §41.20(b)(2).

☐ An additional filing fee has been calculated as shown below:

					Small Entity			Not a Small Entity	
	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus		0	X \$25=			x \$50=	
Indep.		Minus		0	X 100=			x \$200=	
First Presentation of Multiple Dep. Claim					+\$180=			+ \$360=	
					Total	\$		Total	\$

☐ A check in the amount of \$_____ to cover the filing fee is enclosed.

☒ Please charge Deposit Account No. 23-1925 in the amount of \$460.00. A copy of this Transmittal is enclosed for this purpose.

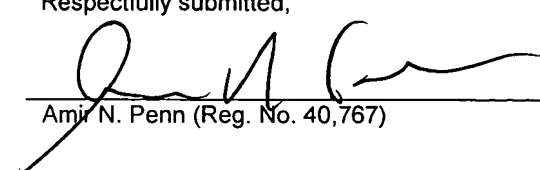
☐ Payment by credit card in the amount of \$_____ (Form PTO-2038 is attached).

☒ The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

March 18, 2008

Date


 Amir N. Penn (Reg. No. 40,767)